

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
DATA ANALYSIS DIVISION



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: All Political Subdivisions

FROM: Micah G. Vincent, Commissioner *MGV*

RE: Upcoming Binding and Non-Binding Deadlines

DATE: August 22, 2013

The purpose of this memo is to remind units how the processes of the non-binding review and binding adoption will work in the Indiana Gateway for Government Units ("Gateway").

Units Submitting to the County Fiscal Body for Non-Binding Review

The Department of Local Government Finance ("Department") has prescribed the County Council Review Worksheet as the form local units of government need to use to transmit budget and tax data to county councils for non-binding review. This worksheet has been moved to Gateway in 2013, in all cases expect LaPorte County units and schools on the state fiscal year calendar.

Currently, 55% of units have submitted the County Council Review Worksheet in Gateway. The consequence for not submitting the non-binding County Council Review Worksheet by September 3 is continuation of last year's budgets and levies, under IC 6-1.1-17-3.5(h). The following report may be used to check the submission status for any unit.

https://gateway.ifionline.org/report_builder/Default3a.aspx?rptType=budget&rpt=CCRW_SubmissionLog&rptName=County%20Council%20Review%20Worksheet%20Submission%20Log

Knowing that many counties are also requesting additional information from units to facilitate the non-binding review process, the Department will make available to county auditors and their staff a snapshot of the Form 4B data as entered in Gateway as of midnight, September 3, for each unit of government in a county. This tool will benefit county auditors and other local officials by making the process of transmitting this data less time-consuming and potentially paperless. In order to make this snapshot of data useful, units are encouraged, but not required, to enter data in the published column of Form 4B in Gateway by September 3. This tool is designed only to supplement, not replace, the data transmitted to counties in the County Council Review Worksheet.

Units Submitting Budgets, Tax Rates, and Tax Levies to a County, City, or Town Fiscal Body for Adoption

Units whose budgets are subject to binding adoption by a county, city, or town fiscal body must have the following forms completed in the Gateway Budgets application by September 3:

- Current Year Financial Worksheet
- Debt Worksheet, if applicable
- Form 1 Budget Estimate – published column
- Form 2 Estimate of Miscellaneous Revenues
- Form 3 Notice to Taxpayers – columns 2, 3, and 4
- Form 4A Budget Report – published column
- Form 4B Budget Estimate, Financial Statement, and Proposed Tax Rate – published column

The county auditor, city controller, or clerk-treasurer is responsible for completing the following tasks in the Gateway Budgets application for a unit whose budgets are subject to binding adoption:

- Form 3 Notice to Taxpayers – entering the date, time, and location of public hearing and adoption meeting; sending to newspapers for publishing; submitting in Gateway; scanning and uploading proof of publication
- Form 1 Budget Estimate – adopted column
- Form 4A Budget Report – adopted column
- Form 4B Budget Estimate, Financial Statement, and Proposed Tax Rate – adopted column
- Form 4 Ordinance of Appropriations and Tax Rates – entering all information, printing for fiscal body, scanning and uploading signed copy
- Submitting all forms in Gateway within two business days of budget adoption

After September 3, editing and submission rights to units whose budgets are subject to binding adoption will be limited to county auditors, city controllers, clerk-treasurers, and their respective staff members with existing permissions to the Gateway Budget application. Unit officials will have their access changed from editing to read-only. At the discretion of the county auditor, city controller, or clerk-treasurer of the adopting unit, a unit official may temporarily regain editing access to the budget forms in order to make corrections. Requests to regain access to Gateway should be sent to gateway@dlgf.in.gov.

Information for County Auditors

The Department encourages county auditors to remind units in the county to submit the County Council Review Worksheet.

After September 3, County auditors and their staff will be able to access the submitted County Council Review Worksheet and the snapshot of Form 4B directly in Gateway by clicking the “County Council Review Output” that is available within the Gateway budget module.

Questions may be directed to Eric Bussis, Director of Data Analysis, at erbussis@dlgf.in.gov or (317) 232-3759.